

# Quarters Ending September 30, 2012 and December 31, 2012

## AUDITS PERFORMED BY THE INTERNAL AUDIT DIVISION

### **DEPARTMENTS**

#### **ECONOMIC DEVELOPMENT**

Workforce Development Single Audit Follow-Up  
Community Development and Housing Single Audit Follow-Up

#### **HEALTH AND HUMAN SERVICES**

Preschool Services Single Audit Follow-Up

#### **LAW AND JUSTICE**

Probation Single Audit Follow-Up

#### **OPERATIONS AND COMMUNITY SERVICES**

Real Estate Services Agricultural and Open Space Land Acquisition and  
Preservation Program Audit

### **SPECIAL DISTRICTS**

County Fire Office of Emergency Services Single Audit Follow-Up  
County Service Area 64 – Spring Valley Lake (6/30/11)

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## AUDITS PERFORMED BY EXTERNAL FIRMS

The following audit reports performed by external firms may be viewed in the  
Online Documents section of the San Bernardino County Auditor-  
Controller/Treasurer/Tax Collector Website  
<http://www.sbcounty.gov/atc/OnlineDocs.aspx>

### **FISCAL GROUP**

San Bernardino County Treasury Agreed-Upon Procedures Report – March 31, 2012

### **GRANTS**

District Attorney Automobile Insurance Fraud Program  
District Attorney Organized Automobile Fraud Activity Interdiction Program  
District Attorney Unserved Underserved Victim Advocacy and Outreach Program

## **AUDITS PERFORMED BY EXTERNAL FIRMS - *Continued***

### **GRANTS – *Continued***

District Attorney Vertical Prosecution Program  
District Attorney Victim Witness Assistance Program  
District Attorney Workers' Compensation Insurance Fraud Program

### **JPA'S AND OTHERS**

Agua Mansa Industrial Growth Association  
Arrowhead Regional Medical Center  
Inland Empire Public Facilities Corporation  
Mojave Desert Air Quality Management District  
San Bernardino County Financing Authority  
San Bernardino County Fire District

### **SPECIAL DISTRICTS**

Big Bear Valley Park and Recreation District  
Bloomington Park and Recreation District  
County Service Area 18 – Cedar Pines  
County Service Area 20 – Joshua Tree  
County Service Area 29 – Lucerne Valley  
County Service Area 30 – Red Mountain  
County Service Area 39 – Zone R-39 Highland Estates (Phelan)  
County Service Area 40 – Elephant Mountain  
County Service Area 42 – Oro Grande  
County Service Area 53 – Big Bear Fawnskin  
County Service Area 54 – Crest Forest  
County Service Area 56 – Wrightwood  
County Service Area 59 – Deer Lodge  
County Service Area 60 – Apple Valley Airport  
County Service Area 63 – Yucaipa and Oak Glen  
County Service Area 64 – Spring Valley Lake (6/30/12)  
County Service Area 68 – Valley of the Moon  
County Service Area 69 – Lake Arrowhead  
County Service Area 70 – Countywide  
County Service Area 70 – Improvement Zone CG Cedar Glen  
County Service Area 70 – Improvement Zone GH Glen Helen  
County Service Area 70 – Improvement Zone P-14  
County Service Area 70 – Improvement Zone P-16  
County Service Area 70 – Zone D-1 Arrowhead Dam  
County Service Area 70 – Zone DB-1 Bloomington Detention and Landscape  
County Service Area 70 – Zone DB-2 Big Bear  
County Service Area 70 – Zone EV-1 Citrus Plaza  
County Service Area 70 – Zone F Morongo Valley  
County Service Area 70 – Zone G Wrightwood  
County Service Area 70 – Zone HL Havasu Lake  
County Service Area 70 – Zone J  
County Service Area 70 – Zone M Wonder Valley

## **AUDITS PERFORMED BY EXTERNAL FIRMS - *Continued***

### **SPECIAL DISTRICTS – *Continued***

County Service Area 70 – Zone OS-1 North Etiwanda Fontana Open  
County Service Area 70 – Zone P-6 El Mirage Park  
County Service Area 70 – Zone P-8 Fontana Park  
County Service Area 70 – Zone P-10 Mentone  
County Service Area 70 – Zone P-12 Montclair Grand Ave  
County Service Area 70 – Zone P-13 El Rancho Verde  
County Service Area 70 – Zone R-2 Twin Peaks  
County Service Area 70 – Zone R-3 Erwin Lake  
County Service Area 70 – Zone R-4 Cedar Glen  
County Service Area 70 – Zone R-5 Sugarloaf  
County Service Area 70 – Zone R-7 Lake Arrowhead  
County Service Area 70 – Zone R-8 Riverside Terrace  
County Service Area 70 – Zone R-9 Rim Forest  
County Service Area 70 – Zone R-12 Baldwin Lake  
County Service Area 70 – Zone R-13 Arrowhead North Shore  
County Service Area 70 – Zone R-15 Landers  
County Service Area 70 – Zone R-16 Running Springs  
County Service Area 70 – Zone R-19 Copper Mountain  
County Service Area 70 – Zone R-20 Flamingo Heights  
County Service Area 70 – Zone R-21 Mountain View  
County Service Area 70 – Zone R-22 Twin Peaks  
County Service Area 70 – Zone R-23 Mile High Park  
County Service Area 70 – Zone R-25 Lucerne Valley  
County Service Area 70 – Zone R-26 Yucca Mesa  
County Service Area 70 – Zone R-29 Yucca Mesa  
County Service Area 70 – Zone R-30 Verdemont  
County Service Area 70 – Zone R-31 Lytle Creek  
County Service Area 70 – Zone R-33 Big Bear City  
County Service Area 70 – Zone R-34 Big Bear  
County Service Area 70 – Zone R-35 Cedar Glen  
County Service Area 70 – Zone R-36 Pan Springs  
County Service Area 70 – Zone R-40 Upper North Bay Lake Arrowhead  
County Service Area 70 – Zone R-41 Oak Hills  
County Service Area 70 – Zone R-42 Windy Pass  
County Service Area 70 – Zone R-44 Saw Pit Canyon  
County Service Area 70 – Zone R-45 Erwin Lake South  
County Service Area 70 – Zone R-46 South Fairway Drive  
County Service Area 70 – Zone S-3  
County Service Area 70 – Zone S-7 Lenwood Sewer Improvement Project  
County Service Area 70 – Zone SL-1 Street Lighting  
County Service Area 70 – Zone SL-2 Chino  
County Service Area 70 – Zone SL-3 Mentone  
County Service Area 70 – Zone SL-4 Bloomington  
County Service Area 70 – Zone SL-5 Muscoy  
County Service Area 70 – Zone SP-2 High Country  
County Service Area 70 – Zone TV-2 Morongo Valley  
County Service Area 70 – Zone TV-4 Wonder Valley

**AUDITS PERFORMED BY EXTERNAL FIRMS - *Continued***

**SPECIAL DISTRICTS – *Continued***

County Service Area 70 – Zone TV-5 Mesa Translator  
County Service Area 70 – Zone W Hinkley  
County Service Area 70 – Zone W-1  
County Service Area 70 – Zone W-3 Hacienda Heights  
County Service Area 70 – Zone W-4 Pioneer Town  
County Service Area 73 – Arrowbear Lake  
County Service Area 79 – Green Valley Lake  
County Service Area 82 – Searles Valley  
Hesperia Recreation and Park District